UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK

MIROGLIO, S.P.A. and COAST TO COAST

Civil Action No.

FABRICS, INC.,

Plaintiffs.

RULE 7.1 STATEMENT

-against-

LA BELLE FASHIONS, INC. and J.C. PENNEY COMPANY, INC.,

Defendants.

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Pursuant to Federal Rule of Civil Procedure 7.1 [formerly Local General Rule 1.9] and to enable District Judges and Magistrate Judges of the Court to evaluate possible disqualification or recusal, the undersigned counsel for MIROGLIO, S.P.A. (a private non- governmental party) certifies that the following are corporate parents, affiliates and/or subsidiaries of said party, which are publicly held: None.

Dated: New York, New York April 4, 2007

Respectfully submitted.

SILVERBERG STONEHILL GOLDSMITH & HABER, P.C. Attorneys for Plaintiffs

By:

Kenneth R. Schachter

111 West-40th Street

New York, New York 10016

(212) 730-1900